



OKLAHOMA
Tax Commission

Gross Production Reporting System

Agenda

New System Overview

New Forms

- Registration (Form 340)
- Reporting (Form 341)

GPRS to OkTap

- Account Visibility
- Registration
- Bonding
- Reporting
- Billing and Compliance



 Individuals ▾

 Businesses ▾

 Motor Vehicles ▾

 Ad Valorem

Forms

Registration Form Changes

Form 340 will replace the existing 320A/320C

- New form provides all the functionality of the previous ones
- Fields removed: Formation, Spacing, and Density
- API for all wells required

Central form to handle non-unitized PUNs

- Register new wells: If new well is going to eventually report under a unit this form is still used to establish the initial PUN for reporting at the 5% tax rate
- Update existing wells: Data pre-populates so you know what values you are changing. All changes communicated to operators and purchasers associated to the lease
- *i.e. operator change both former and new operator are notified that the change has been made*

Form 320U will still be in use

- Establishing a new unitized lease from existing PUNs

GPX
Form 340
Created 5-2022
-Office Use Only-

Oklahoma Tax Commission
Production Unit Number Registration or Change Request
Oklahoma Tax Commission
Oklahoma City, OK 73154

FOR INFORMATIONAL PURPOSES ONLY - MUST BE FILED ELECTRONICALLY

DRAFT 5/12/22

1. Operator FEIN/SSN:	2. Operator Reporting Number:	3. Operator Name:
4. Address:	5. City, State, ZIP:	
6. Email Address:	7. Phone Number:	8. Change of Contact Info: Yes <input type="checkbox"/> No <input type="checkbox"/>
9. Register New PUN: Lease Name and Well Number(s): 9a. Part of a OCC Unitized Lease? Yes <input type="checkbox"/> No <input type="checkbox"/> 9b. Unit Number: 9c. Horizontal Well? Yes <input type="checkbox"/> No <input type="checkbox"/> OR 10. Update Existing PUN PUN:		
11. Change of Operator? Yes <input type="checkbox"/> No <input type="checkbox"/>	11a. New Operator Number:	11b. Sale of Equipment? Yes <input type="checkbox"/> No <input type="checkbox"/>
12. Primary County:	13. Participation Rate:	14. Secondary County:
15. Participation Rate:		
16. Lease Legal Information		
Quarter 4:	Quarter 3:	Quarter 2:
Quarter 1:	Section:	Township:
Range:		
17. Total Lease Acreage:	18. Well API:	18. Well API:
18. Well API:	18. Well API:	
19. 10 Acre Horizontal Surface Hole Legal Information		
Quarter 4:	Quarter 3:	Quarter 2:
Quarter 1:	Section:	Township:
Range:		
20. 10 Acre Horizontal Bottom Hole Legal Information		
Quarter 4:	Quarter 3:	Quarter 2:
Quarter 1:	Section:	Township:
Range:		
21. Exemption Type:	22. Exemption Interest Decimal:	21. Exemption Type:
22. Exemption Interest Decimal:		
23. Product Type:	24. Producer Number:	25. Purchaser Number:
26. Tax Remitter Number:	27. First Sale Date:	
23. Product Type:	24. Producer Number:	25. Purchaser Number:
26. Tax Remitter Number:	27. First Sale Date:	
23. Product Type:	24. Producer Number:	25. Purchaser Number:
26. Tax Remitter Number:	27. First Sale Date:	
23. Product Type:	24. Producer Number:	25. Purchaser Number:
26. Tax Remitter Number:	27. First Sale Date:	
28. PUN Status: Active <input type="checkbox"/> Shut-In <input type="checkbox"/> Plugged - Abandoned <input type="checkbox"/> Non-Reporting <input type="checkbox"/>		
Effective Date:		

Production Form Changes

Form 341 will replace the existing 300/323

- Central form to handle all GPX, OERB, and SOER remittances
- Easier to prepare/process and with new fields/inputs:
 - Tax remittance for all products on a single form
 - OERB/SOER fees calculated
 - Non-taxable royalty interest
 - Marketing cost deduction
 - Frac oil exclusion volume and value
 - Reclaimer deduct, exempted volume, and exempted value

Form 323-A will still be required

- Taxpayer must still retain a copy of this form on file
- Uploaded as an attachment with monthly remittance

Form 300C will no longer be required

- Tax remittance can be directed to specific GP periods/reports by the taxpayer i.e. when making a payment they can identify if it is for a specific billing item, reporting period, etc.

GPX
Form 341
Created 5-2022
-Office Use Only-
☐ ☐ ☐

Oklahoma Tax Commission
Gross Production Monthly Tax Report
Oklahoma Tax Commission
Oklahoma City, OK 73194

DRAFT
5/26/22



FOR INFORMATIONAL PURPOSES ONLY - MUST BE FILED ELECTRONICALLY

1. Tax Remitter FEIN/SSN:		2. Tax Remitter Reporting Number:		3. Tax Remitter Name:	
4. Type of Filing: Original <input type="checkbox"/> Amended <input type="checkbox"/> Home Use <input type="checkbox"/>			5. Production Unit Number:		
6. Product Code:		7. Producers Reporting Number:		8. Purchaser Reporting Number:	
9. Production Month/Year:		10. Gross Volume:		11. Gross Value:	
12. Non-Taxable Royalty Interest:		13. Marketing Cost Deduction:		14. Frac Oil Exclusion Volume:	
15. Frac Oil Exclusion Value:		16. Reclaimed County:		17. Reclaimer Deduct:	
18. Reclaimer Exempted Volume:		19. Reclaimer Exempted Value:		20. Total Exempt Volume:	
21. Total Exempt Value:		22. Taxable Volume:		23. Taxable Value:	
24. Tax Rate:		25. Gross Production Tax Due:		26. Petroleum Excise Tax Due:	
27. OERB Fee:		28. SOER Fee:			

4. Type of Filing: Original <input type="checkbox"/> Amended <input type="checkbox"/> Home Use <input type="checkbox"/>			5. Production Unit Number:		
6. Product Code:		7. Producers Reporting Number:		8. Purchaser Reporting Number:	
9. Production Month/Year:		10. Gross Volume:		11. Gross Value:	
12. Non-Taxable Royalty Interest:		13. Marketing Cost Deduction:		14. Frac Oil Exclusion Volume:	
15. Frac Oil Exclusion Value:		16. Reclaimed County:		17. Reclaimer Deduct:	
18. Reclaimer Exempted Volume:		19. Reclaimer Exempted Value:		20. Total Exempt Volume:	
21. Total Exempt Value:		22. Taxable Volume:		23. Taxable Value:	
24. Tax Rate:		25. Gross Production Tax Due:		26. Petroleum Excise Tax Due:	
27. OERB Fee:		28. SOER Fee:			

Report Totals (Report totals should be entered on the final report page.)

29. Total Gross Production Tax Due:	30. Total Petroleum Excise Tax Due:	31. Total OERB Fee Due:	32. Total SOER Fee Due:
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OKTAXP



 *Search our online services*

Account Visibility

Centralized Information

- Everyone required to have an OKTap account.
- Ability to see current balances & make directed payments
- Ability to see any filings that are still outstanding
- Automatic notifications of changes to account
- Ability to see letters sent by the OTC
- Ability to search past submissions submitted through new system
- Ability to update names and address
- Ability to register/change a PUN

OK Rollout Testing

SMITH, JOHN

***-**-8147

123 TERRA AVE
OKLAHOMA CITY OK 71234-5678

Welcome, Roboute

You last logged in on Wednesday, Jan 4, 2023 10:09:05 AM

[Manage My Profile](#)

Summary

Action Center

Settings

Help

More...

Gross Production Tax

SMITH, JOHN

123 TERRA AVE

OKLAHOMA CITY OK 71234-5678

Account

GPX-10056117-03

Balance

\$27,092.06

> File 341 Return

> Gross Production Requests

> View Production Periods


> Make a Payment

Balance reflected on this page may not be correct until 48 hours after payments are processed and may not necessarily include all applicable fees. If balances are owed for periods prior to 2013 those will not be included in the balance provided.

Account Visibility Continued

Visualization and reminders for upcoming due dates

- Notification of periods that need to be filed
- Notification of successfully filing for a period
- Notification of successfully submitting payments
- Notification of periods that need attention
- Notification of license expiration, current and upcoming



OK Rollout Testing

04-Jan-2023

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Paperless mailing now available

SMITH, JOHN

***-**-8147

123 TERRA AVE
OKLAHOMA CITY OK 71234-5678

Welcome, Roboute

You last logged in on Wednesday, Jan 4, 2023 3:40:00 PM

[Manage My Profile](#)

Summary **Action Center** Settings Help More...

Filter

Gross Production Tax

SMITH, JOHN

123 TERRA AVE
OKLAHOMA CITY OK 71234-5678

Gross Production Tax for 31-Aug-2022 needs to be filed

A return needs to be filed. Returns filed late may be subject to a penalty.

[File Return](#)

Registration

Whole process will be housed within OKTap

- All forms/processes will be available electronically
- Standardized to match the rest of the OTC
- Improved tracking and streamlined processing
- Communication of what stage the registration process is in
- Single web location for all Gross Production request
- Improved Production History Request

OKTAP

OK Rollout Testing

04-Jan-2023

< Gross Production Requests

PUN Registration

Roboute
gman@tax.ok.gov

PUN Registration

Instructions Producer Info General Acreage Well Info

API Number(s) 1

Well Classification

Oil: ☒

Gas ☐

Is well part of a Merged Unit? ☒ No ☐ Yes

Merge Number

Exemption Codes 0

Registered Purchasers 0

Cancel

Previous Next

Bonding

Transparency in the Bonding Process

- Update bonds through OKTap.
- Annual review of bonding requirements.
- Notification if bond amount is insufficient.
- Defined process for bond adjustment requests
- Ability to see all current active bonds

OKTAP

OK Rollout Testing

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< Home

Attachments may be up to 30 Megabytes (MB) in size. Up to 11 attachments of 30 MB may be included. Do not attach W2s/W3 here.

Gross Production Registration

Gross Production Registration

✓

✓

✓

✓

➤

IdentificationApp InfoContactAddressGross Production

ⓘ Bond Information

* Purchaser

⬢

* Producer

⬢

	Bond Holder	Bond Receipt	Bond Amount	Bond Reference	Principal Type	Start Date	Stop Date
<div>📄 ✕</div>	RICKY'S INSURANCE	ABC12345	1,250,000.00	GROSS PRODUCTION	SURETY	01-Aug-2025	

Reporting

Auto calculate tax and fees for Form 341

- Non-taxable interest loaded from registered exemptions
- Tax rate determined from lease registration information
- OERB and SOER Fees auto calculated

Continuity with Oklahoma Interactive (OI)

- Standardized with all other OkTAP payments
- Retains current remittance methods (ACH Debit/Credit)

New upload format/template for Form 341

- Upload layout/testing distributed prior to Go Live 11/11/22
- Forms will be published on the website for reference
- Electronic filing is required

PUN Reported

Record 1

OK Rollout Testing

Record 1

[+ Add a Record](#) [Copy Record](#) [X Delete this Record](#)

<input type="checkbox"/> Amended	Product Code Crude Oil - 1	Production Month 8	Production Year 2,022
Production Unit Number 109-000263-0-0000		Producer Reporting Number 36541	Purchaser Reporting Number 67953
	Qualifying Tax Rate 0.05	Gross Volume 7,532.00	Gross Value 782,313.12
Exempt Code	Non-Taxable Royalty Interest 0.0000000	Exempt Volume 0.00	Exempt Value 0.00
	Marketing Cost Deduction 0.00	Frac Oil Exclusion Volume 0	Frac Oil Exclusion Value 0.00
	Reclaimer Deduction 0.00	Reclaimer Exempt Volume 0.00	Reclaimer Exempt Value 0.00
Total Exempt Volume 0.00	Total Exempt Value 0.00	Taxable Volume 7,532.00	Taxable Value 782,313.12
OERB Fee 782.31	SOER Fee 26.36	Gross Production Tax Due 39,115.66	Petroleum Excise Tax Due 743.20

[+ Add a Record](#) [Copy Record](#) [X Delete this Record](#)

Billing and Compliance

Once a liability is established...

- The first billing letter will be sent to the taxpayer after 38 days from the date the liability posts to the taxpayers account and is not paid.
- The second billing letter will be sent to the taxpayer after 68 days from the date of the first billing letter if the liability is still unpaid.
- The account will be subject to tax warrants 90 days after the second and final bill was issued.
- The account will be subject to outside collection agencies 98 days after the second and final bill was issued.

OKTAX

OK Rollout Testing

04-Jan-2023

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[< Returns](#)

31-Aug-2022

Gross Production Tax
GPX-10056117-03
SMITH, JOHN

Balance

\$27,092.06

[Make a Payment](#)

[Period](#)

[PUN Detail](#)

Summary	
Tax	\$24,075.29
Penalty	\$2,335.36
Interest	\$681.41
Balance	\$27,092.06

Period Activity		
04-Jan-2023	Letter	Billing Coupon 2
01-Dec-2022	Letter	Billing Coupon 1
05-Aug-2022	Ontime-Processed	Gross Production Tax

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QUESTIONS?



OKLAHOMA
Tax Commission